

# **FISCAL NOTE**

## **HB 2680**

January 27, 2004

**SUMMARY OF BILL:** Provides for compensation of an attorney filing delinquent property tax suits on behalf of a county with a population of not less than 8,100 nor more than 8,200 according to the 1970 or any subsequent federal census (Jackson). Current law provides for the 10% penalty on delinquent taxes to be devoted to the expense of prosecuting delinquent tax suits and given to the attorney filing the suits as compensation for the attorney's services in such county. Under the provisions of the bill the compensation of the attorney filing delinquent tax suits for such county shall be determined in advance through negotiations between the trustee and the attorney and shall not exceed 10% of all delinquent land taxes collected.

### **ESTIMATED FISCAL IMPACT:**

#### **Increase Local Govt. Revenues - Not Significant / Permissive**

Estimate assumes to the extent the affected local government negotiates the compensation of the delinquent tax attorney at less than the 10% penalty collected on delinquent taxes it would experience an increase in revenues for use by the local government for its administrative costs associated with the delinquent tax suits. Any such increase is estimated to be not significant.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director